

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 164]

नई दिल्ली, सोमवार, अप्रैल 2, 2007/चैत्र 12, 1929 NEW DELHI, MONDAY, APRIL 2, 2007/CHAITRA 12, 1929

No. 164]

वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 2 अप्रैल, 2007 '

स्. 14/2007-सेवा कर

सा.का.नि. 266(अ).—वित्त अधिनियम, 1994(1994 का 32) की धारा 94 की उप धारा(1)और(2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्र सरकार एतदद्वारा सेवाकर नियमावली, 1994 में और आगे संशोधित करने के लिए निम्नलिखित नियम बनाती है, नामत:-

- 1. (1) इन नियमों को सेवा कर(दूसरा संशोधन)नियमावली, 2007 कहा जाये ।
 - (2) ये सरकारी राजपत्र में इनके प्रकाशन की तारीख से प्रवृत्त होंगे।
- 2. सेवा कर नियमावली, 1994 में, फार्म एस. टी. 3 के स्थान पर निम्नलिखित फार्म प्रतिस्थापित किए जाएंगे, नामतः:-

फार्म एसटी-3

(तीन प्रतियों में)

(वित्त अधिनियम, 1994 की धारा 70 के अंतर्गत विवरणी) (कृपया फार्म भरने से पहले निर्देशों को ध्यान से देखें)

[नया/ संशोधित विवरणी (जो लागू न हो उसको काट दें)]

वित्त वर्ष

अवधि(कृपया उचित खाने में निशान लगाएं) अप्रैल-सितम्बर

अक्तूबर - मार्च

(1)

1936 GI/2007

1क क्या निर्धारिती ने बड़े कर दाताके (जैसा कि के.उ.शु.नियमावली 2002 के नियम2(1) (गगग) के अंतर्गत परिभाषित	नाते प्रचालन हेतु विका नियम 2(ईए)के साथ प	ल्प दिया । ठित सेवा	है कर नियम	गवली 19	94 के	हं) नहीं	
1 ख यदि कालम "Iए" का उत्तर हां त (शहर का नाम)	ने बड़ी कर दाता ईकाई	का नाम	बताएं		<u> </u>		
निर्धारिती का नाम 2क.							
2 ख एस.टी.सी,नम्बर							
2 ग परिसर कोड सं.							
2घ विवरणी की संरचना (i) (कृपया खाने में निशान लगाएं)	एकल/स्वामित्व		(ii) साझे	दारी			
(iii)	पंजीकृत पब्लिक लिमिटेड कंपनी		iv) पंजी	कृत प्रा.ि	र.कंपनी		
(v)	पंजीकृत ट्रस्ट	· (vi) सोसाइ	टी/को.आप.	सोसाइटी		
(vii)	अन्य						
3. सेवा कर की गणना(ऐसा व्यक्ति भरे	जिसके द्वारा सेवा कर	देय हो/नि	विष्ट सेवा	कर वित	रक न भ	ारें)	
क1 करादेय सेवा का नाम			1	, <u>,</u>		· ·	
क2 इस करादेय सेवा पर सेवा कर भरा ज	गाना है (कृपया उचित ख	ा ने में निः	शान लगाएं	.)			
(i) सेवा प्रदाता के रूप में; या(ii) सेवा प्राप्त कर्ता के रूप में जिसे प्राप्त				,		,	
ख खंड 65 के बंध(105) के उपबंध की		देखें)					
		,					
ग1 क्या निर्धारिती ने किसी छूट अधिसूच ग2 यदि स्तम्भ सी-1 का उत्तर हां है तो	ना का लाभ लिया है (हां कपरा अधियनना संग्रहा	'/ना) भरों					
- January Carlot	र्शनया जायसूर्यमा संख्या	1			-		
घ यदि अधिसूचना सं. 1/2006-से.क.	के अंतर्गत कटौती का र	लाभ लिय	हितो अ	धिसचना			
क अंतर्गत अधिसूचना जिसका लाभ वि	लेया गया है।			٩			
ड1 क्या निर्धारण अस्थायी है (हां / ना)	ड2 स्थ	गयी निर्धा	रण आदेश	सं.			
व. करादेय सेवा का मूल्य, सेवाकर देय तथ	ा सकल राग्रि				l		
महीना / तिमाही**		अप्रैल	<u> </u>	जून	जुलाई		
		/ अक्तू.	मई/नव म्बर	/दिस.	/जनव री	अगस्त /फरव री	सित./ मार्च
(1)		(2)	(3)	(4)	(5)	(6)	(7)
(I) सेवा कर देय क) सकल राशि प्राप्त(देय धन में)							<u> </u>
क) सकल राशि प्राप्त(देय धन में) (i) प्रदत्त रोवा पर							
(ii) अग्रिम प्राप्त की -प्रदान की जाने व	गली सेवा कर						

भारत	का	गजपत्र	٠	असाधारण

<u>भाग 11</u>	<u>—खण्ड ३(1)] - नारा पर्ना उपन्त्र</u>	, 91311413					
(ख)	अन्य प्राप्त मदा का धन तुल्य						<u>. </u>
(T)	राशि जिस पर छूट है । सेवा कर देय भी है ।		:				
	(i) राशि जो सेवा निर्यात पर मिली है						-
	(ii) राशि जिस पर छूट है (निर्यात सेवा के अथवा जैसा (i)					ļ	
	उपरोक्त में किया है)	9					
	(iii) राशि जो शुद्ध एजेंट के रूप में प्राप्त की(दी#)(कृपया						
	निर्देश देखें)				4		
(घ)	कटौती की गई						
(উ.)	करादेय राश=(ए + बी)घटा(सी+डी)						
(च)	सेवा कर दर अनुसार करादेय राशि=(e)						
	(i) राशि जिस पर सेवा कर 5% की दर से देय है						
	(ii) राशि जिस पर सेवा कर 8% की दर से देय है				·		
						, 1	
						· · ·	
	(iii) राशि जिस पर सेवा कर 10% की दर से देय है		14				
	(iv) राशि जिस पर सेवा कर 12% की दर से देय है		·				
	(v) अन्य दर, यदि हो तो(कृपया बताएं)			. 4			
(ঘ)	सेवा कर देय = f(i)+f(ii)+f(iii)+f(iv)+ f(v)						
(ডা)							
(अह)	माध्यमिक एवं उच्च शिक्षा उपकर देय (सेवा कर के 1% की						
	दर से)	<u> </u>				·	<u> </u>
(II)	करादेय राशि						
(H)	सकल राशि जिसके लिए बिल/बीजक/चालान, प्रदत्त की						
	गई/की जाने वाली सेवा के लिए निर्गत किया है(निर्यात एवं						1
	छूट प्राप्त सेवा मिलाकर)						
(ट)	अन्य - मदें जो धन के रूप में नहीं है का धन तुल्य						
(ਰ)	छूट प्राप्त सेवाओं, प्रदत्त की गई/ की जाने वाली, के लिए,						
	की गई राशि						
(ভ)	निर्यात की गई/की जाने वाली सेवाओं के लिए राशि		1				
(ढ)	कृपया निर्देशों को देखें शुद्ध के रूप में - राशि						
(ण)							
(त)	कुल करादेय राशि=(जे+ के)जमा(आई + एम+एन+ओ)						

•• जिन निर्धारितियों को तिमाही आधार पर सेवा कर देना है वह तिमाही अप्रैल, जून, जुलाई-सितम्बर, अक्टुबर-दिसम्बर, जनवरी-मार्च के लिए विवरण दें ।

4 क. सेवा कर, शिक्षा उपकर तथा अन्य भरी गई राशियां(सेवा कर देने वाले व्यक्ति द्वारा भरा जाए/निविष्ट सेवा वितरक द्वारा न भरा जाए)

महीना/तिमाही**	अप्रैल/ अक्तू.	मई/ नयम्बर	जून/ दिसम्बर	जुलाई/ जनवरी	अगस्त/ फरवरी	सितम्बर /मार्च
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) सेवा कर/शिक्षा उपकर/माध्यमिक एवं उच्च शिक्षा

उपकर भरा जाए

(क)	भरा गया सेवा कर-	•			
	(i) नकद		197		
	(ii) सेनवेट क्रेडिट द्वारा^				

[#] मान्य जहां सेवा प्राप्तकर्ता को सेवा कर देना है; ^ नहीं मान्य जहां सेवा प्राप्तकर्ता को सेवा कर देना है ।

		(iv)				
(ਹਰ)		l (a)	1	 		
((()	चालान तिथिय। (चालान संख्या के क्रम से भरें)	(1)			 	
		(11)		 	 	
		(iii) (iv)		 	 	
1		(<u>IV)</u>	L	 l	 	

•• जिन निर्घारितियों को तिमाही आधार पर सेवा कर देना है वह तिमाही अप्रैल, जून, जुलाई-सित्भ्बर, अक्टुबर-दिसम्बर, जनवरी-मार्च के लिए विवरण दें ।

^ नहीं मान्य जहां सेवा प्राप्तकर्ता को सेवा कर देना है ।

4 ख. स्तंभ 4क (I) (क) (iii), 4क (I) (क) (iv), 4क (I) (ख) (iii), 4क (I) (ख) (iv), 4क (I) (ग) से संबंधित स्रोत दस्तावेज संख्या

उपरोक्त टेबल 4क की प्रविष्टि		टेबल 4क की प्रविच्टि स्त्रोत दस्तावेज सं. /अवधि		
क्र.सं.	महीना/तिमाही			
	,	\$4.K		
•	•			
<u></u>				
			0.1	

4 म.	अवधि जिसके लिए विवरणी दायर की गई है, को अंतिम दिन देय लेकिन अदा न की गई राशि का	व्यौरा

5. निविष्ट सेनवेट क्रेडिट का विवरण (सेवा कर प्रवाता द्वारा भरा जाए/सेवा प्राप्तकर्ता तथा निविष्ट सेवा वितरक न भरें)

5 क. क्या निर्धारिती छूट/गैर करादेय सेवा अथवा विमुक्त माल की सेवा प्रदान कर रहा है।

	(1)	(2)
(ক)	यदि कोई सेवा जो करादेय नहीं है या जिसे छूट है दे रहे हैं (हां/नी)	
(ख)	क्या कोई समान सेवा रहे हैं जिस पर छूट है (हां/ना)	
(ग)	यदि ऊपर का उत्तर हां है तो क्या आप सेनेवट क्रेडिट 2004 के नियम 6(2) के अन्तर्गत निविष्ट सेवा तथा निविष्टियों का अलग-अलग खाता रख	
	रहे हैं ।	

सेनवेट क्रेडिट लिया और इस्तेमाल किया

महीना/तिमाही**	अप्रैल/अ ाक्सूबर	मई/नवम् बर	जून/दिस् ाम्बर	जुलाई/ जनवरी	अगस्त/ फरवरी	सितम्बर/ मार्च
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(I) सेवा कर एवं केन्द्रीय उत्पाद शुल्क का सेनवेट क्रेडिट

(क)	प्रारंभिक शेष्				. (
(ख)	लिया गया क्रेडिट		- 1			
	(i) निविष्टियों पर			1.0		
	(ii) पूंजीगत माल पर	- 30			: .	
-	(iii) निविष्ट सेवाएं जो सीधे ली गई हों					
	(iv) निविष्ट सेवाएं जो निविष्ट सेवा वितरक से ली					
-	गइ हैं					
	(v) एल.टी.यू.* की अन्य इकाई से प्राप्त					
	कुल् सेवा कर=(i+ii+iii+iv+v)				·	<u> </u>

(ग)	क्रेडिट उपयोग	 - 1	 	
	(i) सेवा कर भरने के लिए			
	(ii) शिक्षा उपकर जो करादेय सेवाओं पर देय को			
	भरने के लिए			
	(iii) उत्पाद शुल्क या अन्य शुल्क भरने के लिए #			
	(iv) निविष्टी और पूंजीगत माल जो मूल रूप में की			
	निकासी के लिए			
	(v) एल.टी.यू. की अन्य-इकाई से प्राप्त			
	कुल प्रयुक्त क्रेडिट=(i+ii+iii+iv+v)			
(ঘ)	सेनवेट क्रेडिट का समापन शेष = (क +ख+ग)	•		

(II)	शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उपकर	का सेन्ट्री	र केटिट			··· ·		
<u>(क)</u>	प्रारंभिक शेष	का सम्बद	7 9/190	1			1	
(ख)								
()	के लिए लिया गया ऋण-							
	(i) निविष्टियों पर							
	(ii) पूंजीगत माल पर							
	(iii) निविष्ट सेवाएं जो सीधे ली गई हों		-					
	(iv) निविष्ट सेवाएं जो निविष्ट सेवा वितरक से ली	-						
	गइ हैं							
	(v) एल.टी.यू. की अन्य इकाई से प्राप्त					 		
	शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उपकर							
	के लिए कुल लिया गया ऋण =(i+ii+iii+iv+v)							
(ग)		_	1			· · · · · · · · · · · · · · · · · · ·		
	पर उपयोग किया गया ऋण							
	(i) शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उप							
:	कर सेवाओं पर भुगतान					ĺ		
	(ii) शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा							
,	उपकर के माल पर भुगतान							
	(iii) माल की निकासी और पूंजीगत माल हटाने पर							
	शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उपकर		1					
	के लिए							
	(iv) एल.टी.यू. 'की अन्य इकाई से प्राप्त							
	शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उपकर							
	पर कुल योग किया गया ऋण =(i+ii+iii+iv)							
(ঘ)	शिक्षा उपकर तथा माध्यमिक एवं उच्च शिक्षा उपकर							
	कं अंतिम शेष= (क + ख + ग)		<u> </u>					

तभी संगत यदि कराधेय सेवा प्रदान करने वाले निर्धारिती उत्पाद शुल्क्य माल के विनिर्माण और निकासी में भी लगे हों | इसमें सेनेवेट क्रेडिट नियमावली, 2004 के नियम-3 के उपनियम 5-क के संदर्भ में अपशिष्ट और स्क्रेप के रूप में हटाए गए कारखानागत माल और निविष्ट पर संदत्त उत्पाद शुल्क भी शामिल होगी |

- केन्द्रीय उत्पाद शुल्क नियमावली 2002 के नियम 2(ड.क)के अंतर्गत यथा परिभाषित बड़े करदाता द्वारा ही भरा जाना है जिन्होंने एलटीयू के रूप में प्रचालन का विकल्प अपनाया है। एदि एलटीयू में सेवा कर का केन्द्रीकृत पंजीकरण है तो यह सूचना सेवा कर क्रेडिट के रूप में लागू नहीं होगी।
- •• तिमही आधार पर सेवा कर देने के लिए जिम्मेदार निर्धारिती तिमाहीवार ब्योरा दे सकते हैं, अर्थात अप्रैल-जून, जुलाई-सितम्बर, अक्तूबर-दिसम्बर और जनवरी-मार्च ।

	निविच्टि सेवा वितरक के लिए क्रेडिट के ब्यौरे(केवल निर्वि	अप्रैल/ अक्तू.	मई/ नव.	जून/ दिस.	जुला. /जन.	अग./ फरव.	सित. मार्च
\dashv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>(T)</u>	सेवा कर तथा केन्द्रीय उत्पाद शुल्क का सेनवेट क्रेडिट		-	8 8		•	
(क)	सेनवेट क्रेडिट का प्रारंभिक शेष						3 -
্ৰ)	निविष्टि सेवाओं पर लिया गया क्रेडिट (वितरण के लिए)					7	,
(ग)	वितरित क्रेडिट			ř.		2 1	
घ)	वितरण किए जाने के अपात्र सेवाकर का क्रेडिट						
<u>ड.)</u>	अतः शेष						
<u></u>	उपकर का सेन्वेंट क्रेडिट शिक्षा कर तथा माध्यमिक और उच्चतर शिक्षा उपकर का	1	 			T	Γ -
(II)	शिक्षा उपकर और माध्यमिक और उच्चतर शिक्षा						
(क)							
_	प्रारंभिक शेष	 -	-	 	- 		
(ম্ব)							
	माध्यमिक और उच्चतर शिक्षा उपकर का क्रेडित (वितरण के लिए)						
(ग)							
` '	उपकर का क्रेडिट						
(घ)			1			- 53	
	जो वितरण के लिए अपात्र है, का क्रेडिट (सेनवेट क्रेडिट						
	नियमावली 2004 का नियम 7ख)	 	 		+	+	
(c)	समापन शेष	İ	L				

7. स्वनिर्घारण ज्ञापन

- (क) मैं/हम घोषणा करते हैं कि उपर्युक्त विवरण मेरे/हमारे द्वारा अनुरक्षित रिकाडों और बहियों के अनुसार है और सही रूप में उत्लेख किया गया है।
- (ख) मैंने/हमने सेवाकर निर्धारण किया है और अदा कर दिया है और अथवा वित्त अधिनियम,1994 के प्रावधानों और इसके अंतर्गत बनाए गए नियमों के अनुसार सेनवेट क्रेडिट का सही रूप से लाम उठाया गया है और वितरण किया गया है ।
- (ग) मैंने/हमने शुल्क को विनिर्दिष्ट समय सीमा के भीतर अदा कर दिया है और विलम्ब के मामले में मैंने/हमने उस पर उदग्रहणीय ब्याज जमा कर दिया है ।

स्थान दिनांक:

(निर्धारिती अथवा प्राधिकृत हस्ताक्षरी का नाम एवं हस्ताक्षर)

पावती

में एतदद्वारा अवधि के लिए आपके एसटी 3 विवरणी की प्रति को अभिअस्वीकार करता/करती हुँ ।

दिनांक

स्थान

(के.उ.शु. एवं सेवा कर के अधिकारी के हस्ताक्षर नाम और मोहर सहित)

फार्म भरने के लिए निर्देश

क.	सामान्य	प निर्देश					
	(i)	(i) यदि निर्धारिती द्वारा फार्म एस.टी 1 में दिये गये पते अथवा अन्य विवरण फार्म एस.टी 2,					
		जो विभाग द्वारा निर्गत किया गया है, में कोई परिवर्तन होता है तो अधीक्षक, केन्द्रीय उत्पाद शुल्क					
		को सूचित कर और पावती लें।					
	(ii)	कृपया उन प्रविष्टियों के लिए जो लागु नहीं हैं (ला.न.) लिखे					
	(iii)	कृपया "शून्य" तिखे जहाँ संख्या शून्य है ।					

ख. फार्म में भरी जाने वाली सूचना

फार्म में	निर्देश					
स्तम्भ ख						
1क.	हॉ के 'हाँ' और नहीं के लिए 'ना' लिखे					
2क.	कृपया नाम पंजीकरण सर्टीफिकेट (फॉर्म एस.टी 2) जो विभाग द्वारा निर्गत हुआ है, के अनुसार					
	लिखें					
2ख.	सं.क.को. एक पैन आधारित 15 सं. का सेवा कर कोड निर्धारिती को विभाग द्वारा दिया गया है।					
2ग.	कोड निधारिती को पंजीकरण सर्टीफिकेट (फॉर्म एस.टी 2) के क्रम संख्या 5 में दिया गया है।					
3.	यह प्रविष्टि प्रत्येक कराधेय सेवा के लिए अलग से भरी जानी है जिस पर निर्धारिती द्वारा सेवा कर					
	अदा किया जाना है ।					
3क 1/3ख	कराधेय सेवा का नाम और धारा 65 की उप-धारा (105) में उनका खंड इन अनुदेशें के अनुबंध के					
	रूप में हैं।					
3ग1	हाँ के 'हाँ' और नहीं के लिए 'ना' लिखें					
3ग2	अधिसूचना के ब्यौरे एन.एन वाई.वाई वाई वाई फॉरमेट में प्रस्तुत किए जाने हैं (एन एन -					
	अधिसूचना की सं. और वाई वाई वाई जारी करने का वर्ष)					
3घ.	यदि अधिसूचना सं. 1/2006 - से कर के अंतर्गत छूट का लाभ लिया जाता है तो कृपया इस					
	अधिसूचना की संगत क्रम संख्या सूचित करें।					
3উ.1 &	हाँ के 'हाँ' और नहीं के लिए 'ना'। अनंतिम निर्धारण के मामले में अनंतिम निर्धारण के लिए आदेश					
উ.2	सं., यदि कोई हो, कृपया प्रस्तुत करें ।					
3च (I)	(i) पाक्षिक आधार पर सेवा कर अदा करने के लिए दायी निर्धारिती पारिक्षक - वार ब्यौरे प्रस्तुत करेगा					
	अर्थात अप्रैल-जून, जुलाई-सितम्बर, अक्तूबर-दिसम्बर, जनवरी-मार्च,					
	(ii) सेवा कर अदा करने के लिए दायी सेवा प्राप्तकर्त्ता को उस राशि को इगित करना चाहिए जो					
	उसके द्वारा सेवा प्रदाता को अदा की गई है।					
3च (I)	प्रदान की गई सेवा के प्रति प्राप्त सकल राशि (अथवा सेवा प्राप्तकर्त्ता के मामले में अदा की गई ऐसी					
(क) (i)	कुल राशि है जो सेवा उपलब्ध कराने पर कराधेय सेवा के प्रति प्राप्त की जाती है। जिसमें लगातार					
	सेया के लिए प्राप्त कोई राशि हो) और					

	(क) इनमें शामिल हैं
ļ	(क) निर्यातित सेवा के प्रति प्राप्त राशि
	(ख) छूट प्राप्त सेवा के प्रति प्रभारित राशि (सेवा के निर्यात से भिन्न), और
	(ग) किसी विशुद्ध एजेन्ट द्वारा प्रभारित राशि, और
	(ख) इसमें निम्नलिखित शामिल नहीं है ।
	(क) सेवा कर,
ļ	(ख) शिक्षा उपकर
	(ग) माध्यमिक और उच्च शिक्षा उपकर
	(घ) मूल्यांकन नियमावली, 2006 के नियम 6 (2) की शतौं के अनुसार शामिल न किए जाने
	योग्य कोई राशि
	(कृपया नीचे दिए गए उदाहरण को देखें)
3च(I)(क)	अधिय क्या में प्राप्त की गई सकल राशि (अथवा सेवा प्राप्तकर्त्ता के रूप में अदा की गई है) ऐसी
(ii)	कुल राशि है जो सेवा प्रदान किए जाने से पहले किसी विशेष कराधेय सेवा के लिए प्राप्त की गई हो,
(-)	और
	(ক) इनमें शामिल है
,	(क) निर्यातित सेवा के प्रति प्राप्त राशि
	(ख) छूट प्राप्त सेवा के प्रति प्रभारित राशि (सेवा के निर्यात से भिन्न), और
	(ग) किसी विशुद्ध एजेन्ट द्वारा प्रभारित राशि, और
	(ख) इस में निम्नलिखित शामिल नहीं है ।
	(क) सेवा कर
	(ख) शिक्षा उपकर
	(य) माध्यमिक और उच्च शिक्षा उपकर
	(घ) मूल्यांकन नियमावली, 2006 के नियम 6 (2) की शतौँ के अनुसार शामिल न किए जाने
	योग्य कोई राशि
	(कृपया नीचे दिए गए उदाहरण को देखे) (i) धन के अलावा प्राप्त हुई प्रतिफल का मूल्य (अथवा सेवा प्राप्तकर्त्ता के मामले में अदा किया गया
3 च(I)(ख	(1) धन क अलावा प्राप्त हुई प्रात्मक का नृत्य (जनवा राजा है)
	अर्थात्, इनका धन मूल्य के बराबर अनुमान लगाया जाना है।) (ii) धन को कृपया उस प्रकार समझा जाए जैसा उसके अधिनियम की धारा 67 में परिभाषित किया
1	गया है।
	(कृपया नीचे दिए गए उदाहरण को देखें)
3च(I)(ग	"छूट प्राप्त सेवा" के लिए प्रभारित सकल राशि वह राशि होती है जो किसी कराधेय सेवा के लिए
(ii)	लगाई गई हो, जिसे फिलहाल कटौती को छोड़ कर अधिसूचना के तहत छूट प्राप्त है।
	(कृपया नीचे दिए गए उदाहरण को देखें)
3च(I)(ग	"विशुद्ध एजेन्ट" से तात्पर्य वही समझा जाए जैसा कि सेवा कर (मृत्य का निर्धारण) नियमावली, 200
(iii)	व्याख्या १ से नियम 5 में परिभाषित किया गया है ।
3च(I)(ध	
	है। (जैसे संख्या 1/2006)
3च(I)(इ) सेवा कर दर-वार मूल्य का विवरण प्रस्तुत करें ।
3च(I)(च	
	लागू होगा ।

(i) वह कर निर्धारिती जो तिमाही आधार पर सेवा कर का भुगतान करता है वह तिमाही -वार ब्यौरे 3च(II) अर्थात अप्रैल-जून, जुलाई-सितम्बर, अक्तूबर-दिसम्बर, जनवरी-मार्च, के ब्यौरे देवें । (ii) सेवा पाने वाला वह व्यक्ति जिसे सेवा कर अदा करना होता है वह उसे सेवा कर उपलब्ध करवाने वाले द्वारा भेजे गए बिल की राशी का उल्लेख करेगा। वह सकल राशि जिसके लिए बिल/बीजक/चालान किसी विशेष कराधेय सेवा के संबंध में एक 3च(∏)(i) निर्दिष्ट अवधि हेतु जारी किए जाते हैं चाहे ये प्राप्त हों या नहीं इसको निम्मलिखित शामिल हैं : (क) इनमें शामिल है (क) निर्यातित सेवा के प्रति प्रभारित राशि (ख) छूट प्राप्त सेवा के प्रति प्रभारित राशि (सेवा के निर्यात से भिन्न), और (ग) किसी विशुद्ध एजेन्ट द्वारा प्रभारित राशि, और (ख) इस में निम्नलिखित शामिल नही हैं। (क) सेवा कर (ख) शिक्षा उपकर (ग) माध्यमिक और उच्च शिक्षा उपकर, (ध) मूल्यांकन नियमावली, 2006 के नियम 6 (2) की शर्तों के अनुसार शामिल न किए जाने योग्य कोई राशि (कृपया नीचे दिए गए उदाहरण को देखे) छूट प्राप्त सेवा के लिए प्रभारित सकल राशि वह राशि होती है जो किसी कराधेय सेवा के लिए 3च(II)(I) लगाई गई हो, जो फिलहाल कटौती को छोड़ कर अधिसूचना के तहत छूट प्राप्त है। (कृपया नीचे दिए गए उदाहरण को देखें)

उदाहरण - कोई बेकिंग तथा अन्य वित्तीय सेवा (बी एवं एफ एस) उपलब्ध कराने वालों को एक माह के लिए एस. टी. - 3 विवरणी में निम्नलिखित सूचना देनी होती है ।

	शीर्ष	बिल/बीजक की राशि	प्राप्त की गई राशि (इसमें सेवा प्रदान करने वाले
		(₹)	के लिए राशि तथा अग्रिम तौर पर प्राप्त की गई
			कोई अन्य राशि भी शमिल है)।
		(1)	(2) (रूपरो)
क्र.	बैकिंग तथा वित्तीय सेवा हेतु (निर्यात, छूट	12000	10,000 (कराधेय इस राशि में से जुलाई,
	प्राप्त सेवा तथा मात्र एजेंट) पहले से ही		2004 की अवधि के लिए प्राप्त हुई एक हजार
	उपलब्ध कराई गई सकल राशि ।		रूपए की राशि तथा मार्च, 2005 की अवधि के
		}	लिए प्राप्त हुई 2000 रूपए की राशि तथा
			जुलाई, 2006 से अगली अवधि के लिए प्राप्त
			हुई बकाया राशि शामिल है।)
ख.	बाद में उपलब्ध कराई जाने वाली सेवाओं के	3000	4000
	लिए अग्रिम		
ग.	सेवा का निर्यात	2000	1500 रूपए (इस राशि में से 450 रूपए मार्च,
			2005 के लिए हैं।)
ਬ.	विशुद्ध एजेंट	250	500
ड.	प्राप्त हुई अन्य राशि के बराबर की राशि		900
च.	वित्तीय पट्टे पर ब्याज	1000	1200
छ.	बिल डिस्काउंटिंग एवं ओवर झुफ्ट सेवा	500	700
ज.	करों के संग्रहण हेतु सरकार को सेवा	200	300
誀.	विशेष आर्थिक जोन में उपलब्ध कराई गई	400	600 (इस में से 150 रूपए जुलाई - 2004 के
	सेवा		लिए हैं)

अ.	किसी सेवा उपलब्ध कराने वाले जो भारत से बाहर रहता हो और जिसकी भारत में कोई स्थापना न हो उस से प्राप्त बैंकिंग एवं वित्तीय सेवाएं, इस निर्धारितीं को सेवा कर नियम, 1994 के नियम 2 (घ) (४) की हातों के अनुसार सेवा कर देना होता है।							
ज(i)	सेवा प्राप्त होने के बाद प्राप्त बिल/ऐसी सेवा उपलब्ध कराने वाले को अदा की गई राशि।	1000 (इस मामले में प्राप्त बिल)	800 (सेवा उपलब्ब कराने वाले को अदा की गई राशि)					
ज(ii)	प्राप्त हुए अग्रिम बिल तथा ऐसे सेवा उपलब्ध कराने वाले को अदा की गई अग्रिम राशि		500 (सेवा उपलब्ध कराने वाले को अदा की गई राशि)					

वह अधिसूचना जिसके तहत इस कर निर्धारिती को सूट के लाग प्राप्त हैं, वे इस प्रकार हैं :-

- (i) 29/2004 एस टी । बिल डिस्काउंटिंग/ओवर ड्राफ्ट से संबंध में ।
- (ii) 13/2004 एस टी । करों की वसूली के लिए सरकार को उपलब्ध कराई गई सेवाएं ।
- (iii) 4/2004 एस टी । विशेष आर्थिक जोनों में उपलब्द कराई गई सेवाओं के संबंध में ।

निर्धारिती को उपलब्ध छूट :-

(क) अधिसूचना सं. 14/2006 - सेवा कर, वित्तीय पट्टा लीजिंग सेवा पर ब्याज की राशि के 90 प्रतिशत के बराबर !

इस निर्धारिती द्वारा क्रम सं. 3 में निम्नोक्त तरीके से प्रविष्टियां प्रस्तुत की जाएंगी ।

किसी निर्धारिती द्वारा उपलब्ध कराघेय सेवा के लिए अलग प्रविष्टियां की जाएंगी तथा प्राप्त की गई ऐसी करादेय सेवाएं जिन पर कर निर्धारिती को सेवा कर, 1994 के नियम 2 (डी) (iv) की शर्तों के अनुसार सेवा कर का संदाय करना होता है, यद्यपि, सेवा उपलब्ध कराने वाला तथा सेवा करने वाले दोनों निर्धारितियों को सेवा कर देना होता है और ये दोनों ही वो व्यष्टि होते हैं अर्थात् :- "बैंकिंग तथा अन्य वित्तीय सेवा" ।

(क) निर्घारिती द्वारा प्रदान की गई बी एवं एफएस सेवाओं के लिए प्रविष्टियां

क्र.सं.	प्रस्तुत सूचना/आंकडे	क्र.सं.	प्रस्तुत सूचना/आंकड़े (जैसाकि मोटे अक्षरों में दिखाया
	(जैसाकि मोटे अक्षरों में		गया है)
	दिखाया गया है)		
 	बैंकिंग एवं अन्य वित्तीय	3F (I) (d)	=90% of 1200= 1080
3A(प्रदान की		J. (9 (-)	
गई सेवा)	सेवाएं	3F (I) (e)	=(10000+4000+900)-(1600+1500+500+1080)
3B	zm	31- (1) (6)	= 10220
3C	(i) 29-2004 (ii) 13-	3F (I) (f)	मूल्य (5% की दर पर देय सेवा कर)= शून्य
30	2004		मृत्य (8% की दर पर देय सेवा कर)=(1000-
	(iii) 4-2004 (iv) 14-		150)=850 +
	2006		मूल्य (10% की दर पर देय सेवा कर)=(2000-
			450)=1550
			मूल्य (12% की दर पर देय सेवा कर)=7820
		3F (I) (g)	=@8% of 850+@10% of 1550+ @ 12% of
3D	लागू नहीं	37 (1) (g)	7820= 68+155+938=1161 (पूर्ण किए गए)
054	N	3F (I) (h).	=@2% of (155+938)= 22 (पूर्ण किए गए)
3E1		3F (II) (i)	= श्रून्य, क्योंकि यह उपकर केवल वित्त विधेयक 2007
3 E2	लागू नहीं	01 (1.1) (1)	के लागू होने के बाद ही प्रभावी होगा ।
		25 //D /D	=(12000+3000)=15000
3F (I) (a)(i)	10000	3F (II) (j) 3F (II) (l)	2000
3F (I) (a)(ii)	4000	3F (II) (m)	500+200+400= 1100
3F (I) (b)	900 1500	3F (II) (n)	250
3F (I) (c)(I)	=700+300+600=1600	3F (II) (o)	@ 90% of 1000= 900
3F (I) (c)(II)	500	3F (II) (p)	=(15000)-(2000+1100+250+900)=10750
3F (I) (c)(III)			

	उन बी एवं एफए	स सेवाओं के संबंध में, जी	केसी ऐसे सेवा	प्रदाता द्वारा प्राप्त की गई है, जो भारत से बाहर है और
	उसका भारत में	कोई संस्थापन नहीं है, इस	निर्धारिती को	सेवा कर नियमावली, 1994 के नियम 2 (घ)(iv) के
	अनुसार सेवा कर	अदा करना होता है । ऐसी	सेवा पर, क्रम	स. 3 पर निम्नलिखित तरीके से अलग प्रविष्टियों की
	जाएंगी !	•	/	
	क्र.सं.	प्रस्तुत सूचना/आंकड़े	क्र.सं.	प्रस्तुत सूचना/आंकड़े (जैसाकि मोटे अक्षरों में
		(जैसाकि मोटे अक्षरों में		दिखाया गया है)
ļ		दिखाया गया है)		
	24/ 11212 29	**** A-A	AT (1) (1)	
	3A(प्रदान की गई सेवा)	वैंकिंग एवं अन्य वित्तीय	3F (I) (d)	शून्य =
		सेवाएं		
	3B	ZM	3F (I) (e)	800+500 = 1300
1	3C	शून्य (यह मानते हुए कि	3E (I) (f)	1300
İ		कोई छूट प्राप्त सेवा	01 (1) (1)	1300
		प्राप्त नहीं की गई है)		
	3D	लागू नहीं	3F (I) (g)	=@12% of 1300= 156
-	3E1	N		
	3E2	तागू नहीं	·3F (I) (h) 3F (II) (i)	=@2% of 156=3 (rounded off)
1		4	01 (11) (1)	शून्य, क्योंकि यह उपकर केवल वित्त विधेयक 2007
1	2E (B (m)(a)	000	05 (#) (*)	के लागू होने के बाद ही प्रभावी होगा ।
1	3F (I) (a)(i)	800 500	3F (II) (j)	(1000+750)=1750
	3F (I) (a)(ii)		3F (II) (I)	शून्य
	3F(I)(b)	शून्य	3F (II) (m)	लागू नहीं
	3F (I) (c)(i)	लागू नहीं*	3F (II) (n)	शून्य
	3F (I) (c)(ii)	शून्य	3F (II) (o)	शून्य
Ĺ	3F (I) (c)(iii)	शून्य	3F (II) (p)	= 1750
4	(1)(a) [0 0	

उदाहरण : कोई सेवा प्रदाता 1000 रू की अग्रिम राशि प्राप्त करता है जिस पर वह 120 रू का सेवा कर अदा					
करता है । तथापि, बाद में वह ये सेवा प्रदान नहीं करता और उस राशि को उस व्यक्ति को वापिस कर देता है					
जिससे उसने यह अग्रिम राशि प्राप्त की थी । इस मामले में वह 120 रू की राशि को अपने भविष्य की किसी भी					
सेवा कर की देनदारी में समायोजित कर सकता है।					
नियम 6 (4 क) के अंतर्गत समायोजित समायोजन ऐसे सेवा कर की राशि है जिसे केन्द्रीयकृत पंजीकरण वाले					
निर्घारिती द्वारा पहले अदा किया गया है जो सेवा कर देनदारी से अघिक है और जिसे ऐसे कारणों के लिए अदा किया					
गया है, जैसे केन्द्रीयकृत पंजीकृत कार्यालय के अतिरिक्त उसके कार्यालय अथवा परिसर पर कराधेय सेवा के प्रति					
प्राप्त अदायगी के ब्यौरे प्राप्त नहीं हुए हैं।					
उदाहरण : कोई सेवा प्रदाता जिसका केन्द्रीकृत पंजीकरण है, अपनी पांच शाखाओं से स्वंय द्वारा प्रदान की गई					
सेवाओं के लिए सेवा कर के रूप में 1000 रूपए की राशि अदा करता है । तथापि, इन शाखाओं से प्राप्त सूचना पर					
सेवा कर देनदारी 900 रू परिकलित की गई है। इस मामले में उसने सेवा कर के रूप में 100 रू की अधिक राशि					
अदा की है । वह इसकी अधिक राशि भविष्य में अपने सेवा कर की किसी भी देनदारी में समायोजित कर सकता है ।					
माध्यमिक एवं उच्चतर शिक्षा उपकर वित्त विधेयक 2007 के लागू होने की तारीख से सेवा कर पर लागू होगा।					
राजरव के बकायों में शामिल हैं :-					
(क) राशि जिसे पहले अदा किया जा सकता था पर अदा नहीं किया गया ।					
(ख) न्यायनिर्णयन पूरी होने पर अथवा आपीलीय स्तर पर किए जाने हेतु लंबित राशि, जैसा भी मामला हो ;					
(ग) लंबित न्यायनिर्णयन अथवा अपील में लंबित पद्मी राशि ; अथवा					
(घ) अनंतिम कर निर्धारण आदि को अंतिम रूप दिए जाने पर उत्पन्न होने वाली राशि					
अन्य किसी राशि को कृपया विनिर्दिष्ट किया जाए (इसमें आयुक्त (अपील), अथवा अपीलीय ट्रिब्यूनल न्यायालयाँ					
द्वारा आदेश की गई पूर्व जमा राशि शामिल हो सकती है)					
स्रोत दस्तावेजो के प्रति, निम्नलिखित ब्यौरे प्रस्तुत किए जाएं					
• नियम 6 (3) के अंतर्गत समायोजन हेतु पहले की रिटर्न जहां से अधिक राशि प्राप्त की गई है के					
ब्यौरे फॉर्मेंट YYYY-YY-VIVमाह (YYYY-YY वित्तीय वर्ष है और I/II वह आधा वर्ष है जिससे यह रिटर्न					
संबंधित है अर्थात 2004-05 -II वित्तीय वर्ष 2004-05 के अर्द्ध वार्षिक रिटर्न से संबंधित है और कृपया उस माह					
का उल्लेख करें जिससे यह अधिक राशि अदा की गई है)					

	 नियम 6(4 क) के अंतर्गत समायोजन के लिए, कृपवा अवीक्षक को सूचना की पावली के ब्यारे दे जैसा कि नियमों में प्रस्तुत करना अपेक्षित है । बकाया, ब्याज एवं अर्थदण्ड हेतु स्रोत दस्तावेज/अविध - निम्नानुसार है, - (क) यदि इन्हें निर्धारिती द्वारा नए सिरे से अंद्धा किया जाता है, जो उस अविध का उल्लेख करें जिसके लिए इस राश्चि को अदा किया गया है । (ख) यदि कारण बताओ नोटिस अथवा आदेश के परिणामस्वरूप अदा किया गया है स्रोत दस्तावेज संगत
	कारण बताओं नोटिस सं./मांग नोटिस सं. मूल आदेश सं. अथवा अपीलीय आदेश अध्यवा कोई अन्य आदेश आदि है !
4C	वदि सेवा कर देनवारी पूरी तरह से निर्वहन न किया गया है, तो रिटर्न की अवधि के दौरान, कम अदायगी के ब्यौरे इस क्रम सं. के प्रति इंगित किया जाए ।
5B	(i) पद "निविष्टि", "पूंजीगत माल", "निविष्टि सेवाएँ" और "निविष्टि सेवा वितरक" का कृपया वहीं अर्थ समझा जाए जैसा कि उसे सेनवेट क्रेडिट निवमावली, 2004 में परिमाषित किया गया है; क्रम सं. 5 ख (I) (ख) (iii) के सामने, निर्वास्ति द्वारा प्रत्यक्ष रूप से प्राप्त निविष्टि सेवाओं पर प्राप्त क्रेडिट के ब्यौरे प्रस्तुत करें। अन्य शब्दों में इन आंकड़ों में निविष्टि सेवा वितरक से प्राप्त सेवा कर क्रेडिट शामिल नहीं होगा (अर्थात् विनिर्माता का कार्यालय अथवा उत्पादन सेवा प्रदाता, जो निविष्टि
*	सेवाओं की खरीद के प्रति बीजक प्राप्त करते हैं और सेनवेट नियमावली 2004 के अनुसार ऐसे क्रेडिट के वितरण हेतु बीजक/बिल/चालान जारी करते हैं) "निविष्टि सेवा प्रदाता" से प्राप्त क्रेडिट को क्रम सं. 5 ख (I) (ख) (iv) के सामने अलग से दिखया जाना चाहिए ! (iii) क्रम सं 5 ख (I) (ख) (iv), के सामने कृपया सेवा कर क्रेडिट के ब्यौरे प्रस्तुत करें जैसा कि इसे निविष्टि सेवा वितरका से प्राप्त किए गए हैं। (iv) क्रम सं 5 ख (I) (ख) (iii), क्रम सं. 5B (I) (b) (iv), के लिए उपर्युक्त अनुदेश, क्रम सं. 5 ख (II) (b) (iii),
6	(iv) क्रम से 5 ख (I) (ख) (iii), क्रम से . 5B (I) (b) (iv), क लिए उपयुक्त अनुदर, क्रम से . 5 ख (II) (b) (iv), S. No. 5B (II) (b) (iv) के लिए "शिक्षा उपकर" और माध्यमिक और उच्चतर शिक्षा उपकर के लिए लिए गए क्रेडिट के ब्यौरे प्रस्तुत करने हेतु आवश्यक परिवर्तनों सहित लागू होंगे । यह सूचना केवल निविष्टि सेवा वितरक द्वारा प्रस्तुत की जानी है ।

अनुदेशों का अनुबंध

(धारा 65 के खंड (105) के तहत) उपखंड संख्या

कराचेय सेवा का नाम	उप-खंड स	कराधेय सेवा का नाम	उप- खंड सं.
शेयर दताल	(a)	रेल यात्रा एजेंट	(ZZ)
टेलीफोन कनेक्सन	(b)	भंडारण स्वं भांडागारण	(zza)
रेडियो पेजिंग	(c)	कारोबार सहायक	(szp)
सामान्य बीमा	(d)	कॉमर्शियल कोचिंग तथा प्रशिक्षण	(mc)
विज्ञापन एजेंसी	(0)	इरेक्शन, कमीशर्निंग अथवा प्रतिस्थापन	(zzd)
कोरियर	(n	फ्रेंचाईज सर्विस	(zze)
परामर्शी अभियन्ता	(g)	इंटरनेट कैफे	(zzf)
सीमाशुल्क गृह एजेन्ट	(h)	प्रबंधन अनुस्त्रण या मरम्मत	(zzg)
स्टिमर एजेंट	(1)	तकनीकी परीक्षण एवं विश्लेषण	(zzh)
निपटान एवं अग्रेषण	(i)	तकनीकी निरीक्षण तथा प्रमाणिकरण	(zzi)
जनशक्ति भर्ती एवं आपूर्ति एजेन्सी	(k)	बोकर से मिन्न जो "जेड एम" से उपर में आते हैं, फॉरेक्स एक्सचेंज बोकिंग	(zzk)
हवाई यात्रा एजेन्ट	(1)	उपरोक्त "जेहएन" के तहत सम्मिलित किए गए पत्तन को छोड़कर	(zzl)
मंडप कीपर	(m)	हवाई अङ्झ	(zzm)
टूर प्रचालक	(n)	माल सेवा का हवाई परिवहन	. (zzn)
रेंट ए कैंब ऑपरेटर	(0)	कारोबार प्रदर्शनी सेवा	(zzo)
वास्तुकार	(p)	सङ्क द्वारा माल परिवहन	(EXP)

11100	77 17 17 17 17 17 17 17 17 17 17 17 17 1		NDIA: EXTRAORDINARY [PA	RT II—SEC.
आतीरेक डेकोरेटर	(q)	T	वाणिज्यिक परिसर का निर्माण	(zzq)
प्रबंधन परामर्शकर्ता	(r)		इंटरलिक्यूवल प्रोपटी सेवा	.(zzr)
चार्टर एकाउन्टेंट	(8)	T	ओपनियन पोल सेवा	(zzs)
लागत लेखा पाल	(t)	1	आऊट डोर केटरिंग सेवा	(zzt)
कंपनो सेक्रेट्री	(u)	ŀ	टेलीविज़न तथा रेडियो उत्पादन	(zzu)
स्थावर संपदा एजेंट/ परामर्श्रदाता	(v)	T	खनीजों का सर्वेक्षण और अन्य प्रदर्शन	(zzv)
सुरक्षा एजेन्ट	(w)	T	पंडाल तथा शमियाना	(zzw)
क्रेडिट रेटिगं एजेंसी	(x)	t	यात्रा एजेंट	(223)
बाजार अनुसंघान एजेंसी	(y)	\dagger	फॉरवर्ड कौन्ट्रेक्ट ब्रोकेज	(zzy)
अंडर राईटर	· (z)	t	पाइप लाइन के माध्यम से परिवहन	(zzz)
वैज्ञानिक एवं तकनीकी परामर्श	(Z2)	t	स्थल तैयार करना	(222a)
फोटोग्राफी	(zb)	╁	द्वेजिंग	(zzzb)
कन्वेंशन सेवाएं	(zc)	+	सर्वेक्षण तथा नक्शे तैयार करना	(zzzc)
लिजड सर्किट	(zd)	-	सफाई सेवा	(zzzd)
टेलीग्राफ	(ze)	+	क्लब तथा संबंधित सेवा	(zzze)
टैलेक्स	(zf)	+	पैकेजिंग सेवा	(zzzf)
कराधेय सेवा का नाम	उप-खंड	<u> </u>	कराधेय सेवा का नाम	उप-खंड
	सं.		करावय संया का नान	७५-खड सं.
फेक्सिमाईल (फेक्स)	(zg)		डाक सूची संकलन तथा मेलिंग	(zzzg)
ऑन लाईन इंफ्रोमेशन तथा डाटा बेस एक्सेस	(zh)		आवासीय परिसर निर्माण	(zzzh)
एंड/अथवा रिट्राइवल				, ,
विडियो टेप उत्पादन	(zi)		किसी निर्गम को पंजीयक सेवा	(zzzi)
साउण्ड रिकार्डिंग	(zj)		शेयर अंतरण एजेंट	(zzzj)
प्रसारण	(zk)		ऑटो मेटिक टेलर मशीन ऑपरेशन, प्रबंधन,	(zzzk)
			अनुरक्षण	
बीमा सहायक (सामान्य बीमा)	(zl)		वसूली एजेंट	(zzzl)
बैंकिंग और अन्य वित्तीय	(zm)		विज्ञापन हेतु स्थान की बिक्री	(zzzm)
पत्तन सेवाएं	(zn)		प्रायोजित करना	(zzzn)
प्राधिकृत आटो मोबाईल मरम्मत एवं रख रखव	(zo)		अंतरराष्ट्रीय हवाई यात्रा	(zzzo)
ब्यूटी पार्लर	(zq)		कंटेनरीकृत रेल परिवहन	(zzzp)
कारगो हैंडलिंग	(zr)		कारोबार समर्थन सेवा	(222q)
केबल ऑपरेटर	(zs)	П	नीलामी सेवा	(zzzr)
ब्राइक्लिनिंग	(zt)		जन संपर्क प्रबंधन	(zzzs)
इवेंट मैनेजमेंट	(zu)		जहाज प्रबंधन	(222t)
फैशन डिजाईनर	(zv)		इन्टरनेट टेलीफोनी	(zzzu)
हैल्थ क्लब तथा फिटनेस सेन्टर	(zw)		शिप क्रूस दूर	(ZZZV)
जीवन बीमा	(zx)		क्रेडिट/डेबिट/चार्जड् कार्ड	(zzzw)
बीमा सहायक सेवा (जीवन बीमा)	(zy)		दूर संचार सेवा	(zzzx)
खनिज, तेल अथवा गैस का खनन	(zzzy)		टेलीकॉम, विज्ञापन तथा ऑनलाईन सूचना हेतु सामग्री का विकास और पूर्ति तथा पुनः प्राप्त करने योग्यय डाटाबेस	(zzzzb)

अचल सम्पत्ति को किराये पर लगाना	(ZZZZ)	परिसंपत्ति प्रबंधन सेवा (उपर्युकत (zm) को छोड़कर)	
कार्य ठेका	(22221)	डिज़ाईन सेवा (उपर्युक्त (q) और (zv) को (2222 छोड़कर)	d)";

[फा. सं. 137/98/2006-सी एक्स-4]

आशिमा बंसल, अवर सचिव

टिप्पणी :- मूल नियमावली सा.का. नि.सं- 546 (अ), दिनांक 28 जून, 1994, के जिए प्रकाशित हुई थी (अधिसूचना सं. 2/94-सेवाकर, दिनांक 28 जून, 1994) और इसमें अंतिम बार संशोधन सा.का.नि.सं-155 (अ), दिनांक 01 मार्च, 2007 के जिए किया गया था (अधिसूचना सं. 1/2007- सेवाकर, दिनांक 01 मार्च, 2007)

MINISTRY OF FINANCE (Department of Revenue) NOTIFICATION

New Delhi, the 2nd April, 2007

No. 14/2007—Service Tax

G.S.R. 266(E).—In exercise of the powers conferred by sub-sections (1) and (2) of Section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:—

- 1. (1) These rules may be called the Service Tax (Second Amendment) Rules, 2007.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Service Tax Rules, 1994, for the Form ST-3, the following Form shall be substituted, namely:-

"FORM ST-3

(IN TRIPLICATE)

(Return under section 70 of the Finance Act, 1994)
(Please see the instructions carefully before filling the Form)
[ORIGINAL / REVISED RETURN (Strike whichever is NOT applicable)]

		Financial	Year	· [\prod	
For	the period (Please tick the appro April-September	opriate period) Octobe	r- Marcl)			
1A (As a 1B	Has the assessee opted to ope defined under Rule 2 (ea) of the Centr If reply to column "IA" is 'ye (name of city)	al Excise Rules, 2002 read with	rule 2 (1)(ce Tax I	Rules, 1	994)
2A.	Name of the assessee						\perp
2R	STC No.						I

2 C	Premises code No.										
2D	Constitution of assessee	(i)	Indivi	dual/			ii\ Dawtes	anahin		{	
2D	(Please tick the appropriate	(1)	Propri			L	ii) Partn	ersinp		(
	category)	(iii)		ered Put	lic		iv) Regis	tered Priv	ate Ltd		
				ompany			Comp				
		(v)	Regist	tered Tru	st		vi) Societ	y/ Co-op	Society	ł	
		(::\	Other			[-					
		(vii)	Other								
3.	Computation of Service	Tax (To	be filled	by a perso	n llable to	pay servic	:e/Not.to be	filled by inp	out service	distribut	or)
(To	be repeated for every category of	taxable	service o	n which s	ervice tax	is payable	by the ass	essee)			
A1	Name of Taxable service										
]											
Į								_11_	_il		لــــــــــــــــــــــــــــــــــــــ
Δ2	Assessee is liable to pay se	rvice ta	ax on th	is tavabl	e servic	e as . (Pla	ase tick the	unneonriate	colegory)	
A.	(i) a service provider; or	i vioc a	AX OII UI	is water	C SCI VIC	C 43, 1 (1 16	abe nek me	ирргоргине	calegory	′ ┌─	
	(ii) a service receiver liable	to mal	ke payn	nent of se	ervice ta	ıx					
								-		, ,	
В	Sub-clause No. of clause (1	105) of	section	65 (Pleas	ie see inst	ructions)		Ĺ			
C1	Has the assessee availed be	mofit o	fany av	omntion	notifica	ition ('V	(NP)		Г		
	If reply to column "C1" is						(14)		Ĺ		
[1							TTT		
D	If abatement is claimed as	•				, please f	urnish Sr	. No. in		<u> </u>	
	the notification under which	h such	abatem	ent is cla	imed						
E1	Whether provisionally ass	essed (('Y/N')		E2 Pro	ov. assess	ment ord	er No.			
E 1	Whether provisionally ass	essed (('Y/N')			ov. assess f any')	ment ord	er No.			
	Whether provisionally assulue of taxable service, serv				('ii	fany')		er No.			
	lue of taxable service, serv				('ii	f any') ount cha	arged	•	.inlv/	Aug/	Sent/
					('ii	fany')		June/	July/ Jan	Aug/ Feb	Sept/ Mar
	lue of taxable service, serv Month/Quarter**				('ii	f any') ount cha Apr/ Oct	May/ Nov	June/ Dec	Jan	Feb	Mar
F Va	Nue of taxable service, serv Month/Quarter**				('ii	f any') ount cha	nrged May/	June/		~	
F Va	Month/Quarter** (1) Service tax payable	rice tax	payab		('ii	f any') ount cha Apr/ Oct	May/ Nov	June/ Dec	Jan	Feb	Mar
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(b) (c) (d) (e)	Month/Quarter** (1) Service tax payable Gross amount received/(pa (i) against service provided (ii) in advance for service to Money equivalent of consister form other than money Value on which service ta (i) Amount received again (ii) Amount received again (iii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iii) Amount received as/(paid (other than export of service) (iii) Amount received as/(paid (other than export of service) (iii) Value on which service (iii) Value on which service (iii) Value on which service (iv) Value on which service (v) other rate, if any, (plea	nid") in deto be produced it ax is executed it. and to be produced it. and to be produced it. be tax is go tax is	money rovided ons receivempt/no ort of se ards exe (i) abo) pure a d) of taxal payable payable payable payable payable payable	ived/(pai ot payable rvice^ impted so ove) agent (Ple 0 5% e @ 8% le @ 10%	('ii ross am d'') in a e ervice ase see	f any') ount cha Apr/ Oct	May/ Nov	June/ Dec	Jan	Feb	Mar
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(I) (a) (b) (c) (d) (e) (f)	Month/Quarter** (1) Service tax payable Gross amount received/(pa (i) against service provided (ii) in advance for service to Money equivalent of consister form other than money Value on which service ta (i) Amount received/(paid (other than export of service) (iii) Amount received again (iii) Amount received again (iii) Amount received again (iii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iii) Value on which service (ii) Value on which service (iii) Value on which service (iv) Value on which service (v) other rate, if any, (plea Service tax payable= (5% of f(i)+ 8% of f(ii)+ 10% of	aid") in deto be produced to was expected to a decided to	money rovided ons receivempt/no ort of se ards exe (i) abo) pure a d) of taxal payable payable s payable	ived/(pai ot payable rvice^ impted so ive) ingent (Ple 0 5% e @ 8% e @ 10% e @ 12%	d [#]) in a	f any') ount cha Apr/ Oct	May/ Nov	June/ Dec	Jan	Feb	Mar
(I) (a) (b) (c) (d) (e) (f)	Month/Quarter** (1) Service tax payable Gross amount received/(pa (i) against service provided (ii) in advance for service to Money equivalent of consister form other than money Value on which service ta (i) Amount received again (ii) Amount received again (iii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iiii) Amount received as/(paid (other than export of service) (iii) Amount received as/(paid (other than export of service) (iii) Amount received as/(paid (other than export of service) (iii) Value on which service (ii) Value on which service (iii) Value on which service (v) other rate, if any, (plea Service tax payable=	aid*) in deto be produced to was exposed to was exp	money rovided ons receivempt/no ort of se empt/no ort of se erds exe (i) abo) pure a d) of taxal payable payable s payable	ived/(pai ot payable rvice^ impted so ove) ingent (Ple 0 5% e @ 8% le @ 10% e @ 12%	d [#]) in a cervice ase see	f any') ount cha Apr/ Oct (2)	May/ Nov	June/ Dec	Jan	Feb	Mar

(II)	Taxable amount charged					
(j)	Gross amount for which bills/invoices/challans are issued relating to service provided/ to be provided (including export of service and exempted service)		-			
(k)	Money equivalent of other consideration charged, if any, in a form other than money	3			,	· · · · · · · · · · · · · · · · · · ·
(1)	Amount charged for exported service provided/ to be provided ^	2				
(m)	provided (other than export of service given at (1) above)					·
(n)	Amount charged as pure agent (Please see instructions)					-
(0)	Amount claimed as abatement		 Y			
(p)	Net taxable amount charged =(j+k) minus(l+m+n+o)		 ,,,	<u> </u>		

inp	ervice Tax, education cess and other amounts paid (ut service distributor) Month/Quarter**	Apr/	May/	June/ Dec	July/ Jan	Aug/ Feb	Sept. Mar
		Oct	Nov		(5)	(6)	(7)
	(1)	(2)	(3)	(4)	1 (3)	1 (0)	J., V;Z.
)	Service tax, education cess, secondary and higher ed	ducation	i cess paic		<u>/</u>		-
1)	Service Tax paid-	T	1		T	T	
-	(i) in cash	 	- 41	-		 	
	(ii) by CENVAT credit^			+		1	-
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules	·					
•	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST						
-	Rules	٠		_ 1			
_		1		\neg			
b)	Education cess paid -				 		
	(i) in cash						T
	(ii) by CENVAT credit^	+	 				
	(iii) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (3) of ST Rules						-
	(iv) by adjustment of excess amount paid earlier and adjusted in this period under Rule 6 (4A) of ST					1,0	
	Rules						
·	Secondary and higher education cess paid -			9.	-		
(c)							
	(i) in cash (ii) by CENVAT credit^			,		<u> </u>	
	(iii) by adjustment of excess amount paid earlier and					1	
	adjusted in this period under Rule 6 (3) of S1						_
	(iv) by adjustment of excess amount paid earlier and					,	
	adjusted in this period under Rule 6 (4A) of ST Rules					1	
(d)	Other amounts paid					T	T
	(i) Arrears of revenue paid in cash	-				1	
	(ii) Arrears of revenue paid by credit^			_			
	(iii) Arrears of education cess paid in cash		-	7	10		
	(III) Affeats of education coss para in coss		4				
	(iv) Arrears of education cess paid by credit				- I	- 1	4.
	(iv) Arrears of education cess paid by credit^					-	
	(iv) Arrears of education cess paid by credit^			,			+-
	(iv) Arrears of education cess paid by credit^ (v) Arrears of Sec & higher edu cess paid by cash (vi) Arrears of Sec & higher edu cess paid by credit (v) Interest paid						
	(iv) Arrears of education cess paid by credit^						

(11)	amounts paid in	n (Vide which service ta cash)	x educatio	n cess	, second	ary and l	bigher e	ducation	cess and	other
(a)	Challan Nos	cusii)								
			(i) (ii)	-	_					
į			(iii)						ļ	
			(iv)	-					ļ	
			17.1	<u> </u>		Ĺ				
	Challans Date		(i)	T						
	(May please be furnis	hed in the order of Challan	Nos (ii)							
Ì	furnished ahove)	·	(iii)						ļ	
			Gira							
**. ^ A7	Assessee liable to pay se.	rvice tax on quarterly basis may	I Givo datail -	uarter w	ise i.e. Apr	Jun Jul-Se	n Oct-Don	and lan	l (an	
	ot applicable to service i	receiver liable to pay service tax	r `			,	p., ()(1-1)(C	, una sun-i	viur	
4B	Source doca	iments datails for ont	rios =41		4.4.000.2.5	241h	_			
	4A(I)(h) (iv	uments details for ent	iles at col	umn 4	[‡] A(1)(a)	(iii), 4A	(I)(a) (r	v), 4A(I)(b) (iii),	,
(To	be filled only if any), 4A(I)(c) (iii), 4A(I)(c	C) (IV), 4A	A (1)(d) (i) to (v	/ii)				
	4A(I)(c) (iv), 4	entry is made against column (A(I)(d) (i) to (vii)	in 4A(1)(a)	(<i>iii)</i> , 4A	(I)(a) (iv),	4A(I)(b)	(iii), 4A(I ₎)(b) (iv), 4	A(I)(c) (ii	i),
En	try in table 4A	above	Sou	rea d	000000	to Co.				
Ì	·		Sou	ree u	ocumer	118 301	urce do	cumen	ts date	
	S No.	Month/O		1	o./Peri	og				
	1.7 1 1 1 1 1	Month/Quarter								ļ
<u></u>										
		 				_ i				
5. I pay se	Details of input sta ervice tax or input servic		e filled by a to	axable s	ervice provi	der only/n		ed by servi	ce receiver	liable to
5A.	Whether the asses	see providing exempted.	non taxab	le serv	vice or ex	empted :	avvije			
							Silvas	(2)		_
(a)	Whether provid	ding any exempted or no	n taxable	servic	e ('Y/N')			(2)		\dashv
(b)	whether manu:	facturing any exempted	annde ('V	/N/1						
(c)	If any one of the	e above is yes, whether t	naintainin	σ sena	rate acco	ount				-
	ior receipt or co	onsumption of input serv	vice and in	put go	ods (refe	er to				
	1 ule 6 (2) of CE	NVAT credit Rule, 2004			`					
5B.	CENVAT Cred	lit taken and utilized								
	Month/Quarter	**		A n = /	1 34/	T	T-:			
				Apr/	May/	June/	July/	Aug/	Sept/	
	(1)			Oct	Nov	Dec	Jan	Feb	Mar	
_(I)		t of Service Tax and Cer	tral E	(2)	(3)	(4)	(5)	(6)	(7)	
(a)	Opening balance	Control 1 ax and Cer	ILIAI EXCIS	e duty	·					_
(b)	Credit taken				<u> </u>	Ļ	l	<u> </u>		·
,,	(i) On inputs						···			
	(ii) On capital go	ods								
		ices received directly]
	(iv) As received 6	rom input service distribu								
	(V) From intermit	t transfer by a LTU*	tor							
	Total credit taker	n-Gittititi				1				7
(c)	Credit utilized	n=(1+11+111+1v+v)								7
(*)										
	(1) For paymant	f service tax								

		ण्ड 3(i)] भारत का रा	977.0	साधारण				
Е		(ii) For payment of education cess on taxable		T)		Ī	1
		service						
		(iii) For payment of excise or any other duty *						
		(iv) Towards clearance of input goods and capital						
		goods removed as such			l	١.	1.	
ı		(v) Towards inter unit transfer of LTU*						
-		Total credit utilized=(i+ii+iii+iv+v)		1	,			
	(d)	Closing Balance of CENVAT credit=(a+b-c)		1.				
سبا	<u></u>	Citating Delianate of Co.	<u> </u>) ·		,
Г	(II)	CENVAT credit of Education Cess and Seconda	ry and	Higher E	ducation	Cess		
_	(2)	Opening balance			T	1	Ţ	
_	(b)	Credit of education cess and secondary and			•		-	
	(-)	higher education cess taken,-						
		(i) On inputs						
		(ii) On capital goods	1					
1		(iii) On input services received directly						
		(iv) As received from input service distributor				,	1	
1		(v) From inter unit transfer by a LTU*		E		4		
		Total credit of education cess and secondary		1				
1		and higher education cess taken		1				
		=(i+ii+iii+iv+v)						
-	(c)							
	(4)	higher education cess utilized						
		(i) For payment of education cess and secondary	T				T	T
		and higher education cess on services			1			
		(ii) For payment of education cess and secondary	<u> </u>					
		and higher education cess on goods						
12		(iii) Towards payment of education cess and					T	Τ.
		secondary and higher education cess on clearance						
-		of input goods and capital goods removed as such				1		
		0 07 777 14						
- 1		(iv) Towards inter unit transfer of LIU"					J	
		(iv) Towards inter unit transfer of LTU* Total credit of education cess and secondary	1	<u> </u>	—		 	
		Total credit of education cess and secondary	1					
	(d)	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv)	7					4
1	(d)	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c)				,		
Ļ	Dalas	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c)	namyfactur	e and clear	ance of exc	sable good	is. This wor	ild also
#	Relev	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c)	namufactur nd scrap, i	e and clear n terms of s	ance of excu	sable good	is. This wor	ild also t Credit Rul
# # # 2	Relenaciude	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a sexcise duty paid on capital goods and inputs removed as waste as filled only by large Taxables as defined under Rule 2 (eq) of the	nd scrap, i Central E	n terms of s xcise Rules	ub-rule 5A 2002 and	of rule 3 oj vho has op	the Cenval ted to open	Credit Kul
# # # 2	Relevanciude 004. To be ase L	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a excise duty paid on capital goods and inputs removed as waste as filled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is	nd scrap, i Central E not applic	n terms of s xcise Rules, cable in resp	ub-rule 3A 2002 and sect of serv	of rule 3 of who has op ice tax cred	the Cenval ted to open lit	t Credit Rui ale as LTU.
# # # 2	Relevanciude 004. To be ase L	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a sexcise duty paid on capital goods and inputs removed as waste as	nd scrap, i Central E not applic	n terms of s xcise Rules, cable in resp	ub-rule 3A 2002 and sect of serv	of rule 3 of who has op ice tax cred	the Cenval ted to open lit	t Credit Rui ale as LTU.
# # # # # # # # # # # # # # # # # # # #	Relevanciude 004. To be ase L'	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in me excise duty paid on capital goods and inpuis removed as waste a efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail	nd scrap, i Central E not applic quarter wi	n terms of s xcise Rules, xable in resp se i.e. Apr	ub-rule 3A 2002 and vect of serv tun, Jul-Sep	of rule 3 of who has op ice tax crec . Oct-Dec,	the Cenval ted to open lit	t Credit Rui ale as LTU.
# # # # # # # # # # # # # # # # # # # #	Relevanciude 004. To be ase L'	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a excise duty paid on capital goods and inputs removed as waste as filled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is	nd scrap, i Central E not applic quarter wi	n terms of s xcise Rules, xable in resp se i.e. Apr	ub-rule 3A 2002 and vect of serv tun, Jul-Sep	of rule 3 of who has op ice tax crec . Oct-Dec,	the Cenval ted to open lit	t Credit Rui ale as LTU.
# # # # # # # # # # # # # # # # # # # #	Relevanciude 004. To be ase L'	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in me excise duty paid on capital goods and inpuis removed as waste a efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail	nd scrap, i Central E not applic quarter wi only by an	n terms of s xcise Rules, xable in resp se i.e. Apr-, input servi	ub-rule 5A 2002 and v sect of serv fun, Jul-Sep ce distribut	of rule 3 of who has op ice tax crec , Oct-Dec, or)	the Cenval ted to open lit and Jan-M	t Credit Rui ate as LTU. iar
# # # # # # # # # # # # # # # # # # # #	Relevanciade 004. To be ase L'. Asso	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a sexcise duty paid on capital goods and inputs removed as waste as filled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and voct of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	cerealt Rul ate as LTU. ar Sept/
6.	Relevanciade 004. To be ase L: Asse	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a sexcise duty paid on capital goods and inputs removed as waste as filled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled	nd scrap, i Central E not applic quarter wi only by an Apr/	n terms of s xcise Rules, cable in resp se i.e. Apr-, imput servi May/	ub-rule 5A 2002 and vect of serv fun, Jul-Sep ce distribut June/	of rule 3 of who has op ice tax crec Oct-Dec, or) July/	the Cenval ted to open dit and Jan-M	crean Rui are as LTU. ar Sept/ Mar
# # # # # # # # # # # # # # # # # # # #	Relenative to the control of the con	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) vant only if assessee providing taxable service is also engaged in me excise duty paid on capital goods and inputs removed as waste as efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled) ENVAT Credit of Service Tax and Central	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and voct of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	crean Rui are as LTU. ar Sept/ Mar
6. (I	Relenschude 004. To be ase L: Asse Cre	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) vant only if assesses providing taxable service is also engaged in a sexise duty paid on capital goods and inputs removed as waste as efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essess liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled ledit details for input service Tax and Central excise duty	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and voct of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	crean Rui are as LTU. ar Sept/ Mar
6.	Relenative to the control of the con	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess =(a+b-c) vant only if assesses providing taxable service is also engaged in a sexise duty paid on capital goods and inputs removed as waste a sefilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essess liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled) ENVAT Credit of Service Tax and Central excise duty Dening balance of CENVAT Credit	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and voct of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	crean Rui are as LTU. ar Sept/ Mar
6. (I	Releving Relevant Rel	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a excise duty paid on capital goods and inpuis removed as waste a efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled edit details for input service Tax and Central excise duty Dening balance of CENVAT Credit Credit taken (for distribution) on input service	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and v nect of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	crean Rui are as LTU. ar Sept/ Mar
6. (I	Relevante Creek (1) Creek	Total credit of education cess and secondary and higher education cess utilised =(i+ii+iii+iv) Closing Balance of Education cess and secondary and higher education cess and secondary and higher education cess =(a+b-c) want only if assessee providing taxable service is also engaged in a sexcise duty paid on capital goods and inpuis removed as waste as efilled only by Large Taxpayer as defined under Rule 2 (ea) of the TU has centralized registration for service tax, this information is essees liable to pay service tax on quarterly basis may give detail edit details for input service distributor (To be filled edit details for input service Tax and Central excise duty Dening balance of CENVAT Credit Credit taken (for distribution) on input service Credit distributed	nd scrap, i Central E not applic quarter wi enly by an Apr/ Oct	n terms of s xcise Rules, cable in resp se i.e. Apr-, input servi May/ Nov	ub-rule 3A 2002 and v nect of serv fun, Jul-Sep ce distribut June/ Dec	of rule 3 of who has op ice tax crec , Oct-Dec, or) July/ Jan	the Cenval ted to open dit and Jan-M Aug/ Feb	crean Rui are as LTU. ar Sept/ Mar
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THE GAZETTE OF INDIA: EXTRAORDINARY

[PART II—SEC. 3(i)]

(d)	Cteds of education cess and secondary and higher				٠
	education cess not eligible for distribution (rule 7(b) of				
	CENVAR Credit Rules, 2004)				
(e)	Clausing balance				

7. Seif a sessment memorandum

- (a) I/We decreare that the above particulars are in accordance with the records and books maintained by me/us and see correctly stated.
- (b) I/We seem assessed and paid the service tax and/or availed and distributed CENVAT credit correctly as per the progressions of the Finance Act, 1994 and the rules made thereunder.
- (c) I/We have apaid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable decrease.

Place: Date: (Name and Signature of Assessee or Authorized Signatory)

ACKNOWLEGEMENT

I hereb. woken wledge the receipt of your ST-3 return for the period	
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Date:

Place:

(Signature of the Officer of Central Excise & Service Tax)
(With Name & Official Seal)

Instructions to the her Form

A. General fescucations

- (i) If there is a change in the address or any other information as provided by the assessee in Form ST-1 or as contained in Form ST-2 (Certificate of Registration issued by the department), it may please be brought to the notice of the jurisdictional Superintendent of Central Excise under an acknowledgement.
- (ii) Hease indicate 'NA' against entries which are not applicable.
- (iii) from a fadicate "nil" where the information to be furnished is nil.

B. Information in he furnished in the Form

Column No. is:	Instructions				
1A	Fill Y' for yes, or 'N' for No.				
2A	Nature should be filled as mentioned in the Form ST-2 (Certificate of Registration issued by the department).				
2B.	No. is 15 digits PAN based service tax code No. issued to assessee in the Certificate of Registration or in the American III (prescribed vide circular No. 35/3/2001-ST dated 27.08.2001).				
2C	Formuses code is issued to an assessee under S. No. 5 of the Certificate of Registration (Form ST-2). An assessee to whom premises code has not been issued, may furnish location code as issued to him in the Annexure III (prescribed videous No. 35/3/2001-ST dated 27.08.2001).				
3.	This entry is to be filled separately for each taxable service on which service tax is to be paid by assessee.				
3A1/3B	Same of taxable service and their clause in sub-section (105) of section 65 are as given in the Annexure to thes assignations. Sub-clauses from (zzzx) to (zzzzd) to come into effect from a date to be notified after enactment of the lineage Bill, 2007.				
3C1	YB Y' for yes, or 'N' for No.				
3C2	Details of notification is to be furnished in the format NN-YYYY (NN=Notification No. and YYYY=Year of issue).				
3D	has a see abatement is availed under notification No. 1/2006-ST, the relevant S. No. of this notification may be furnished.				
3E1 & E2	731 'Y' for yes, and 'N' for No. In case of provisional assessment, order No. for provisional assessment, if any, may				
3F (I)	(a) an assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, October Jan-Mar.				
	1 the line service receiver liable to pay service tax should indicate the amount paid by him to service provider.				

F (I) (a)(i)	Gross amount received (or paid in case of service receiver) against service provided is the total amount received for towards taxable service on provision of service (including any amount received for continuous service), and
	(A) it includes,-
	(a) amount received towards exported service,
	(a) amount received towards exported service, (b) amount received towards exempted service (other than export), and
	(c) amount received as pure agent,
	(B) it excludes
	(a) service tax,
	(b) education cess (
	(c) secondary and higher education cess
	(d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006
2	(Please see the example below.)
F(1) (a)(ii)	Gross amount received (or paid in case of service receiver) in advance is the total amount received for the particular
	taxable service before provision of service, and
. 56	(A) it includes,-
	(a) amount received towards exported service
	(b) amount received towards exempted service, (other than export), and
	(c) amount received as pure agent,
	(B) it excludes
	(a) service tax,
	(b) education cess;
	(c) secondary and higher education cess
	(d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006
	(Please see the example below.)
3F(I) (b)	(i) The value of consideration received (or paid in case of service receiver), other than money, is to be estimated
J. (-) (U)	equivalent money value.
	(ii) 'Money' may be understood as defined in section 67 of the Act. (Please see the example below).
:	(1) 11010, 1101
	The state of the s
3F(I) (c)(ii)	'Exempted service' refers to the taxable service which is exempt for the time being under a notification, other than be
	way of abatement
	(Please see the example below).
3F(I) (c)(iii)	'Pure Agent' may be understood as defined in Explanation 1 to rule 5 of the Service Tax (Determination of Value) Rules
	2006.
3F (I) (d)	'Abatement' refers to the portion of value of taxable service which is exempt in terms of a notification (such a
	notification No. 1/2006)
3F (I) (f)	Service tax rate wise break of value may be furnished
3F (1) (i)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007
3E(II)	(i) An assessee liable to pay service tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oc
3F(II)	Dec, Jan-Mar.
	(ii) The service receiver liable to pay service tax should indicate the amount billed to him by a service provider.
20(TD (4)	Gross amount for which bills/invoices/challans are issued relating to the particular taxable service, in the specific
3F(II) (j)	Gross amount for which unishivolces/chanais are issued founding to the particular than the control of the control of the particular than the control of the contr
	period, whether received or not,
	includes,-
:	(a) amount charged towards exported service; (b) amount charged towards exempted service (other than export of service) and
	(b) amount charged towards exempted service (outer trial export of service) and
	(c) amount charged by a pure agent,
	and excludes,-
	(B) it excludes
	(a) service tax,
	(b) education cess;
	(c) secondary and higher education cess
	(d) any amount excludible in terms of rule 6 (2) of the Valuation Rules, 2006
	(Please see the example below.)
3F(II) (k)	(i) The value of consideration charged (or paid in case of service receiver), in a form other than money, is to
n (11) (2)	estimated in equivalent money value.
	1 1 Constituentian 67 of the Act
aren d	Gross amount charged for the exempted service is the amount charged for a taxable service which is exempt for the time
	OLOSS RIBORIT CHAIRED TOLDIC CYCHINGG SOLVICE IS THE WILLIAM CHAIRED TO THE CHAIR
3F(II) (l)	being under a notification other than the abatement (Please see the example below).

Example: A banking and other financial service (B & FS) proviaers has following information to furnish in the ST-3 return, for a month namely,-

	Head	Amount Billed/invoiced (Rs) (1)	Amount received (It includes amount received for service provided earlier and any amount received as advance) (Rs)
A	Gross amount for B & FS (including export, exempted service and as pure agent)already provided	12000	(2) 10000 (out of this taxable amount Rs 1000 received for the period July 2004, and Rs 2000 received for the period March 2005, and rest of the amount is for the period July 2006 onwards)
В	Advance for services to be provided later	3000	4000
C	Export of service	2000	1500
D	Pure agent	250	500
E	Money equivalent of other consideration received	-	900
F	Interest on Financial leasing	1000	1200
G	Bill discounting and overdraft service	500	700 (out of this, Rs 450 pertains to March, 2005)
H	Service to Gevernment for collection of taxes	200	300
	Service provided in SEZ	400	600 (out of this. Rs 150 pertains to July, 2004)

J	B & FS received from a service provider who is outside India to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 19	and doesn't have estab 94	olishment in India i.e. this assessee is liable
J(i)	Bill received/Amount paid to such service provider subsequent to receipt of service	1000 (bills received in this case)	800 (amount paid to service provider)
J (ii)	Advance fills received and advance amount paid to such service provider	750	500(amount paid to service provider)

Notification under which benefit of exemption is available to this assessee are:

(i) No. 29/2004-57 w.r.t to bill discounting/overdraft

(ii) No. 13/2004-ST w.r.t services provided to Government for collection of taxes

(iii) No.4/2004-ST wird services provided in SEZ

Abatement available to assessee:

(a) Notif No. 14/2006-SI abatement equal to 90% of the interest amount on financial leasing service

The entries shall be furnished by this assessee at S. No. 3 in the following manner

Separate entries will be made for taxable service provided by the assessee and taxable services received on which assessee is liable to pay service tax in terms of rule 2 (d) (iv) of the ST Rule, 1994, even though, both, the service provided and the service received, on which assessee is liable to pay service tax, are same, i.e.," banking and other financial service".

(A) Entries to be furnished for B & FS services provided by the assessee

S. No.	Information/figures furnished (as indicated in hold)	S. No.	Information/figures furnished (as indicated in bold)
3A1(Service provided)	Banking & other financial services	3F (1) (d)	=90% of 1200=1080
3A2	lick (i)	3F (1) (e)	=(10000+4000+900)-(1500 - 1600 · 500+1080) = 10220
3B	1 am	3F (I) (f)	Value (ST payable@, 5%) = Nil Value (ST payable@, 8%) = (1000-150) - 850
3C1			Value (ST payable@ 10%)=(20%)-450) · 1550 Value (ST payable@ 12%)=7820
3C2	iii 4-2004 (ii) 13-2004 iiii 4-2004 (iv) 14-2006	3F (1) (g)	=@8% of 850+ @10% of 1550 - @ 12% of 7820=68+155+938=1161 (rounded off)
3D	M	3F (I) (h)	-@2% of (155+938)=22 (rounded off)
3EI	V	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3 E2	Vet	3F (II) (j)	=(12000+3000)=15000
3F (I) (a)(i)	70000	3F (II)(k)	Nil
3F (l) (a)(ii)	4600	3F (II) (I)	2000
3F (1) (b)	900	3F (II) (m)	500+200+400=1100
3F (I) (c)(i)	1500	3F (II) (n)	250
3F (1) (c)(ii)	7(4) - 300 + 600 = 1600	3F (II) (o)	@ 90% of 1000=-900
3F (I) (c)(iii)	, 500	3F (II) (p)	=(15000)-(2000 + 1100 + 250 + 900) - 10750

In respect of B & FS services received from a service provider who is outside India and doesn't have establishment in India, this assessee is liable to pay service tax in terms of rule 2(d)(iv) of the ST Rules, 1994. On such service separate entries would be made at S. No.3 in the following manner

S. No.	Information/figures furnished (as indicated in bold)	S. No.	Information/figures furnished (as indicated in bold)
	•		
3A1(Service received)	Banking & other financial services	3F (1) (d)	
3A2	Tick (i)	3F (l) (e)	800+500
3B	ZM		= 1300.
3C1	N	3F (1) (f)	1300 🐇
3C2	NA.	3F (1) (g)	=@12% of 12#0= 156
3D	NA	3F (1) (h)	=@2% of 156=3 (rounded off)
3EI	N'	3F (II) (i)	=nil, as this cess will come into effect only after enactment of Finance Bill, 2007
3E2	NA .	3F (II) (j)	(1000+750)=1750
3F (1) (a)(i)	800	3F (II) (k)	Nil
3F (1) (a)(ii)	500	3F (II) (I)	Nil
3F (1) (b)	Nil ,	3F (II) (m)	NA .
3F (l) (c)(i)	NA	3F (II) (n)	Nil
3F (l) (c)(ii)	NA	3F (II) (o)	Nil
3F (l) (c)(iii)	NU	3F (II) (p)	= 1750

4A (I)(a) (iii)	Rule 6(3) allows adjustment of such service tax amount which was paid earlier in respect of taxable service not provided wholly or partially by the service provider.
•	Example: A service provider receives an advance of Rs 1000 on which he pays a service tax of Rs 120. However, later on he does not provide this service and refunds the amount to person from whom the
	advance was received. He can in this case adjust the amount of Rs 120 in any of his future liability of service tax.
4A(I) (a)(iv)	Rule 6 (4A) allows adjustment of such service tax amount paid in preceding months or quarter, which is in excess of the service tax liability for such month or quarter
	Example: A service provider having centralized registration pays an amount of Rs 1000 as service tax for services
	provided by him from his five branches. However, on receipt of information from these branches, the service
	tax liability is computed as Rs 900. In this case he has paid an excess amount of Rs 100 as service tax. He
	can adjust this excess amount of Rs 100 against service tax liability for succeeding month/quarter.
4A (I) (c)	Secondary and higher education cess would be applicable to service tax from the date of enactment of Finance Bill 2007.
4A(I) (d) (i) to	Arrears of revenue includes,-
(vi)	(a) amount that was payable earlier but not paid;
	(b) amount pending recovery on finalization of adjudication or appellate stage, as the case may be;
	(c) amount pending adjudication or pending in appeals; or
	(d) amount arising on finalization of provisional assessment etc.
4A(I)(d) (vii)	Furnish the amount paid in terms of section 73A (Any amount collected in excess of the service tax amount assesses or determined and paid on any taxable service)
4A(I)(d) (viii)	Any other amount may be specified. (It may include amount pre-deposit amount as ordered by Commissioner (Appeal) or Appellate Tribunal or Courts).
4 B	Against source documents, following details may be furnished,-
	 For adjustment under rule 6(3), furnish details of earlier return, from where excess amount is derived, in the format YYYY-YY-I/II/Month (YYYY-YY is the financial year and I/II is the half year for which this return pertains, i.e., 2004-05-II /Nov refers to the month Nov in II half yearly return of FY 2004-05).
•	 For adjustment under rule 6(4A), furnish details of acknowledgement No. of intimation to Superintendent as required to be furnished in the rules.
	For arrears, interest and penalty, the source document/period is as follows,-
,	(a) in case these are paid suo-moto by the assessee, the period for which such amount is paid may be furnished
	(b) if paid consequent to a show cause notice (SCN) or order, the source document is relevant SCN No/Demand Notice No., Order In Original No. or Order in Appeal No or any other order, etc.,.
4 C	In case service tax liability is not discharged in full, during the period of return, the details of short payment may be indicated against this S. No.
	I indicated against dus 5, 170.

5B	(i) The terms "inputs", "capital goods", "input services" and "input service distributor" may be understood
	as defined in the CENVAT Credit Rules, 2004;
	(ii) Against S. No. 5B (I) (b) (iii), furnish the details of credit availed on input services received directly by the assessee. In other words, this figure would not include the service tax credit received from input service distributor (i.e., office of manufacturer or output service provider, which receives invoices towards purchases of input services and issues invoices//bills /challans for distribution of such credit, in terms of the CENVAT Rules, 2004). Credit received from "input service distributor" has to be shown separately against S. No. 5B (I) (b) (iy).
	(iii) Against S. No. 5B (l) (b) (iv), furnish the details of service tax credit as received from 'input service distributor'.
	(iv) Above instructions for S. No. 5B (I) (b) (iii), S. No. 5B (I) (b) (iv), will mutatis mutantis apply to S. No. 5B (II) (b) (iii), S. No. 5B (II) (b) (iv) for furnishing details of credit taken of "education cess" and "secondary and higher education cess".
6	This information has to be furnished only by an input service distributor.

Sub-clause No. (under clause (105) of section 65)

Annexure	

Name of taxable service	Sub-clause No.	Name of taxable service	Sub-clause No.
Stock broking	(a)	Rail travel agent	(zz)
Telephone connection	(b)	Storage and warehousing	(ZZA)
Radio Paging	(c)	Business auxiliary	(zzb)
General Insurance	(d)	Commercial coaching or training	(zzc)
Advertising agency	(e)	Erection, commissioning or installation	(zzd)
Courier	m	Franchise service	(zze)
Consulting Engineer	(g)	Internet Café	(zzf)
Custom House Agent	(h)	Management, maintenance or repair	(zzg)
Steamer Agent	(i)	Technical testing and analysis	(zzh)
Clearing and Forwarding	(j)	Technical inspection and certification	(zzi)
Man Power Recruitment and Supply agency	(k)	Forex exchange broking by a broker other than those covered in 'zm' above	
Air Travel Agent	(l)	Port other than those covered in 'zn' above	(zzl)
Mandap Keeper	(m)	Airport Services	(zzm)
Tour Operator	(n)	Air Transport of Goods service	(zzn)
Rent- a- Cab operator	(o)	Business Exhibition Service	(zzo)
Architect	(p)	Goods Transport by Road	(zzp)
Interior Decorator	(q)	Construction of commercial complex	(zzq)
Management Consultant	(r)	Intellectual Property Service	(zzr)
Chartered Accountant	(s)	Opinion Poll Service	(zzs)
Cost Accountant	(t)	Outdoor Catering Service	(zzt)
Company Secretary	(u)	Television and Radio Programme Production	(zzu)
Real Estate Agent/Consultant	(v)	Survey and Exploration of Minerals	(zzv)
Security Agency	(w)	Pandal and Shamiana	(zzw)
Credit Rating agency	(x)	Travel Agent	(zzx)
Market Research agency	· (y)	Forward Contract Brokerage	(zzy)
Underwriter	(z)	Transport through Pipeline	(ZZZ)
Scientific and technical consultancy	. (za)	Site preparation	(zzza)
Photography	(zb)	Dredging	(zzzb)
Convention services	(zc)	Survey and map making	(zzzc)
Leased circuits	(zd)	Cleaning service	(zzzd)
Telegraph	(ze)	Clubs and associations service	(zzze)
Telex	(zf)	Packaging service	(zzzf)
Facsimile (FAX)	(zg)	Mailing list compilation and mailing	(zzzg)
On-line information and database access and/ or retrieval	(zh)	Residential complex construction	(zzzh)
Video tape production	(zi)	Registrar service to an issue	(zzzi)
Sound recording	(zj)	Share transfer agent	(zzzj)
Broadcasting	(zk)	Automated teller machine operation, management, maintenance	(zzzk)

Insurance auxiliary (General Insurance)	(zl)	Recovery agents	(च्यूरी)
Banking and other financial	(zm)	Sale of space for advertisement	(zzzij)
Port services	(zn)-	Sponsorship	(ZZZD)
Authorised automobile repair and maintenance	(zo)	International air travel	(2220)
Beauty parlour	(zq)	Containerized rail transport	(zzzp)
Cargo handling	(zr)	Business support service	(222 q)
Cable Operators	(zs)	Auction service	(zzzr)
Dry cleaning	(zt)	Public relation management	(2223)
Event Management	(zu)	Ship management	(zzzt)
Fashion designer	(zv)	Internet telephony	(ZZZU)
Health Club and Fitness Centres	(zw)	Ship Cruise tour	(ZZZV)
Life Insurance	(zx)	Credit/debit/charged card	(ZZZW)
Insurance auxiliary service (life insurance)	(zy)	Telecommunication service	(ZZZX)

Name of taxable service	Sub-clause	Name of taxable service	Sub-clause
	No.	_	No.
Mining of mineral, oil or gas	(ZZZY)	Development and supply of content for telecom, advertising and online information and database retrievable	(zzzb)
Renting of immovable property	(2222)	Assets management service (other than (Zm) above)	(zzzt)
Works contract	(22221)	Design services (other than (q) and (zv) above).	(zzzzd)."

[F. No. 137/98/2006-CX.-4]

ASHIMA BANSAL, Under Secy.

Note:—The principal rules were published vide number G.S.R.546 (E), dated the 28th June 1994 (notification No.2/94-Service Tax, dated the 28th June 1994) and was last amended vide number G.S.R. 155(E) dated the 1st March, 2007 (notification No. 1/2007-Service Tax, dated the 1st March, 2007).